



## ATTENTION

Probate cases on this calendar are currently under review by the probate examiners. Review of some probate cases may not be completed and therefore have not been posted.

If your probate case has not been posted please check back again later.

Thank you for your patience.

## Status Hearing Re: Informal accounting of closing reserve

<b>DOD: 8/28/11</b>	The Second and Final Account of <b>Co-Executors SUSAN J. QUINN and RHONDA WALLACE</b> was settled on 11/20/14.	<b>NEEDS/PROBLEMS/COMMENTS:</b>
	At the hearing on 11/20/14, the Court set this status hearing for informal accounting of the \$25,000.99 closing reserve pursuant to recent court practices.	<b>Minute Order 2/4/16:</b> <b>Counsel represents they are still waiting to hear from the IRS. The Court admonishes counsel to file status reports timely.</b>
<b>Cont. from 052015, 111215, 020416</b>	<b>Status Report filed 11/9/15 states</b> the IRS has made a determination of the income taxes due for 2008, 2009 and 2010 plus penalties, for a total of \$11,754.13. Mr. Knudson has been trying without success to communicate with the IRS concerning the penalties. Finally on or about 11/3/15, contact was made with a Ms. Ware at the IRS. The situation was explained to her, and Mr. Knudson finally believed she was a person who understood the situation.	<b>Note: As of 2/29/16, nothing further has been filed. The following issue remains noted:</b>
<b>Aff.Sub.Wit.</b>		
<b>Verified</b>	What transpired was this: Following the decedent's death, it was found that she neglected to file her income taxes for several years. The service reported that 2010 had been filed and a refund credited, so the executors filed returns for 2008 and 2009, paid the balance of taxes due, per the returns, giving credit for the refund for 2010. However, in 2012 it was determined that the 2010 return was a fraudulent return. No refund was due the decedent; therefore the funds that had applied to 2008 and 2009 were withdrawn, and the IRS assessed penalties and interest for 2008, 2009, and 2010.	<b>1. Need informal accounting of the \$25,000.99 closing reserve or current written status report per Local Rule 7.5.</b>
<b>Inventory</b>		
<b>PTC</b>	The taxes have been paid. Ms. Ware of the IRS urged that a request for abatement of penalties and interest be filed. A letter was sent to the Cincinnati service center on 11/4/15.	<b>Reviewed by: skc</b>
<b>Not.Cred.</b>		
<b>Notice of Hrg</b>	The reserve balance is \$25,000.99. It is anticipated that the matter will be resolved in the next 60-90 days; either the IRA will waive the penalties and interest, or they won't.	<b>Reviewed on: 2/29/16</b>
<b>Aff.Mail</b>		
<b>Aff.Pub.</b>	It is respectfully requested that the court set such further status hearings as may be appropriate or that further status hearings be waived, in the court's discretion.	<b>Updates:</b>
<b>Sp.Ntc.</b>		
<b>Pers.Serv.</b>		<b>Recommendation:</b>
<b>Conf. Screen</b>		
<b>Letters</b>		<b>File 5 - Quinn</b>
<b>Duties/Supp</b>		
<b>Objections</b>		
<b>Video Receipt</b>		
<b>CI Report</b>		
<b>9202</b>		
<b>Order</b>		
<b>Aff. Posting</b>		
<b>Status Rpt</b>		
<b>UCCJEA</b>		
<b>Citation</b>		
<b>FTB Notice</b>		

## Page 2

**Status Report filed 2/3/15 by Attorney Knudson states** Ms. Ware of the IRS requested that the estate send a letter requesting abatement of penalties and interest. On 12/31/15, the estate received a reply from the IRS advising that they were suspending notices related to tax assessments and reviewing the case. The letter indicated a 30-day response time frame, which would have been 1/28/16; however, as of this date there has been no contact. The personal representative hopes to be contacted soon by the IRS but does not have any information as to the examiner assigned to the case to try to contact him or her. It is hoped that the IRS will make contact within the next few weeks.

It is respectfully requested that the Court set further status on this matter pending anticipated contact from the IRS re the estate's request to waive penalties and interest.

See attached letter dated 12/31/10 from IRS.

**Petition to Determine Succession to Real Property (Prob. Code §13150)**

<b>DOD: 5/31/14</b>		<b>MANUEL PACHECO</b> , Spouse, is Petitioner.	<b>NEEDS/PROBLEMS/COMMENTS:</b>
		40 days since DOD	<u><b>Minute Order 1/28/16:</b></u> Counsel reports that an agreement has unraveled and additional time is needed for discussions.
		No other proceedings	
<b>Cont. from 102715, 120715, 012816</b>		I&A: \$75,000.00 (Real property in Firebaugh, CA)	<u><b>Note:</b></u> On 2/23/16, Petitioner filed a Declaration that attaches a complete Amended Petition (with three additional petitioners); however, the Amended Petition was not properly filed and is therefore not properly before the Court.
<input type="checkbox"/>	<b>Aff.Sub.Wit.</b>	Decedent died intestate	
<input checked="" type="checkbox"/>	<b>Verified</b>	Petitioner requests Court determination that the decedent's 100% interest in the real property in Firebaugh passes to him 100%.	<b>The following issue remains noted as to the petition filed 9/15/15:</b>
<input type="checkbox"/>	<b>Inventory</b>		
<input type="checkbox"/>	<b>PTC</b>		1. The decedent has four children. Pursuant to Probate Code §6401, it appears Petitioner would be entitled to a 1/3 share, and the decedent's children would be entitled to share the remaining 2/3.
<input type="checkbox"/>	<b>Not.Cred.</b>		
<input checked="" type="checkbox"/>	<b>Notice of Hrg</b>		Pursuant to Probate Code §13150, all successors in interest must petition together in order for this summary proceeding to be used.
<input checked="" type="checkbox"/>	<b>Aff.Mail</b>	w	
<input type="checkbox"/>	<b>Aff.Pub.</b>		<u><b>Note:</b></u> When the amended petition is properly filed, it must be brought by <u>all</u> successors in interest. (The amended petition attached to the declaration is still missing one petitioner, son Samuel B. Cruz.)
<input type="checkbox"/>	<b>Sp.Ntc.</b>		
<input type="checkbox"/>	<b>Pers.Serv.</b>		<b>Reviewed by:</b> skc
<input type="checkbox"/>	<b>Conf. Screen</b>		
<input type="checkbox"/>	<b>Letters</b>		<b>Reviewed on:</b> 2/29/16
<input type="checkbox"/>	<b>Duties/Supp</b>		
<input type="checkbox"/>	<b>Objections</b>		<b>Updates:</b>
<input type="checkbox"/>	<b>Video Receipt</b>		
<input type="checkbox"/>	<b>CI Report</b>		<b>Recommendation:</b>
<input type="checkbox"/>	<b>9202</b>		
<input checked="" type="checkbox"/>	<b>Order</b>		<b>File 17 – Pacheco</b>
<input type="checkbox"/>	<b>Aff. Posting</b>		
<input type="checkbox"/>	<b>Status Rpt</b>		
<input type="checkbox"/>	<b>UCCJEA</b>		
<input type="checkbox"/>	<b>Citation</b>		
<input type="checkbox"/>	<b>FTB Notice</b>		

Petitioner

Kharazi, H. Ty (for Paula Jean Whitmire – Daughter – Petitioner)

Attorney

Fanucchi, Edward L. (Court appointed attorney for Proposed Conservatee)

## Amended Petition for Appointment of Probate Conservator of the Person and Estate

See petition for details.			NEEDS/PROBLEMS/ COMMENTS:
Cont. from 110515, 111915, 012116			
	Aff.Sub.Wit.		
✓	Verified		
	Inventory		
	PTC		
	Not.Cred.		
✓	Notice of Hrg		
✓	Aff.Mail	W	
	Aff.Pub.		
	Sp.Ntc.		
✓	Pers.Serv.	W	
✓	Conf. Screen		
✓	Letters		
✓	Duties/Supp		
	Objections		
✓	Video Receipt		
✓	CI Report		
	9202		
✓	Order		
	Aff. Posting		
	Status Rpt		
	UCCJEA		
✓	Citation		
	FTB Notice		
			<p>Court investigator advised rights on 10/23/15</p> <p>Voting rights affected – need minute order</p> <p><u>Minute Order 1/21/16: Mr. Kharazi represents that he has the original bond and will file it this morning. Matter continued for Mr. Kharazi to file a declaration with regard to the value of the property.</u></p> <p><u>Note: A Second Amended Petition was filed 2/29/16 and is set for hearing on 4/12/16. This hearing was not taken off calendar due to the temp conservatorship currently in place which expires 3/3/16.</u></p> <p>The following issues remain noted with regard to this First Amended Petition:</p> <p><u>SEE ADDITIONAL PAGES</u></p>
			Reviewed by: skc
			Reviewed on: 2/29/16
			Updates:
			Recommendation:
			File 18 – Garoppo

## Page 2 – NEEDS/PROBLEMS/COMMENTS:

1. As previously noted, Petitioner checks the box at #1k re dementia powers, but did not attach the mandatory Judicial Council Form #GC-313 Attachment Requesting Special Orders Regarding Dementia to the amended petition which specifies the powers being sought. Therefore the request for such powers still has not been properly served on the proposed Conservatee or relatives.  
Need attachment to be filed and served on interested persons.
2. Petitioner checks the box at #1d requesting orders authorizing independent exercise of powers under Probate Code §2590. However, Petitioner did not provide attachment describing the specific powers and reasons, and also did not indicate that the Conservatee owns any real property for which such powers would be necessary or appropriate. Pursuant to Local Rule 7.15.2, it is the policy of the court to grant only those independent powers necessary in each case to administer the estate. A request for all powers under §2591 will not be granted. Each independent power must be justified by and narrowly tailored to the specific circumstances in the case. Therefore, need clarification.
3. Petitioner checks the box at #1f requesting specific powers under §§ 2351-2358, but Petitioner did not provide attachment describing the specific powers and reasons. Typically, these powers only need be specified in a limited conservatorship situation. Therefore, need clarification.
4. Petitioner was previously appointed Temporary Conservator of the Person and Estate without bond, and pursuant to Minute Order 11/19/15, bond would be set at \$60,720.00 upon appointment. As noted above, Petitioner filed "Notice of Posting Bond" on 12/14/15 with an attached copy of a bond in the amount of \$60,720.00; however, no original bond has been filed.
5. The bond amount of \$60,720.00 was previously based on information provided to the Court Investigator regarding the proposed conservatee's assets and income (\$2,600/month or annual income of \$31,200 plus \$24,000 in savings). However, at that point, no actual estimate was included in the petition. The Investigator's report also indicates various additional personal property assets like vehicles that could be sold to pay for his care, but the values are not included in this estimate.

This amended petition now indicates different figures - \$10,000.00 in unspecified personal property plus annual income of \$54,010.00, which would result in a bond requirement of at least \$69,817.00. Examiner notes that the personal property figure should include any bank account balances as well as personal property assets, and as noted above, Petitioner does not indicate the value of real property, if any, and if additional independent powers are granted, bond should cover that value as well.

Therefore, need clarification regarding the discrepancy between the \$24,000 in savings previously indicated plus additional assets, and the \$10,000 estimate in this amended petition.

Petitioner is reminded to review Cal. Rule of Court 7.204 (duty to apply for increase). The Court may require increase at this time, or may require ex parte review upon the filing of the Inventory and Appraisal.

SEE ADDITIONAL PAGES

**Page 3 – NEEDS/PROBLEMS/COMMENTS (Cont'd):**

6. Need new order and letters per Local Rule 7.1.1.F. Petitioner is reminded that the Judicial Council Order Appointing Probate Conservator was recently revised on 1/15/16 and the most recent revision must be used.

**Note:** When granted, the Court will set status hearings for the filing of the Inventory and Appraisal and First Account; however, due to the filing of a Second Amended Petition, status dates are not calculated at this time.

## Petition for Appointment of Probate Conservator of the Person

			See petition for details.	<b>NEEDS/PROBLEMS/COMMENTS:</b>  Court Investigator advised rights on 12/1/15.  Voting rights affected – need minute order.  <u>Minute Order 1/28/16:</u> No appearance by Petitioner Selene Hedrington; Gary Wortham appeared. Petitioner is ordered to be personally present in court on 3/3/16.
Cont. from 121015, 012816				
	Aff.Sub.Wit.			
✓	Verified			
	Inventory			
	PTC			
	Not.Cred.			
✓	Notice of Hrg			
✓	Aff.Mail	W		
	Aff.Pub.			
	Sp.Ntc.			
✓	Pers.Serv.	W		
✓	Conf. Screen			
✓	Letters			
✓	Duties/Supp			
	Objections			
✓	Video Receipt			
✓	CI Report			
	9202			
✓	Order			
	Aff. Posting			
	Status Rpt			
	UCCJEA			
✓	Citation			
	FTB Notice			
			Reviewed by: skc	
			Reviewed on: 2/29/16	
			Updates:	
			Recommendation:	
			File 19 - Wortham	